

EXHIBIT No. 5

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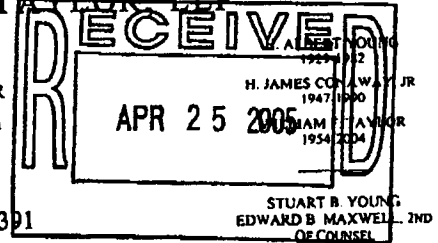
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April 22, 2005



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By Hand Delivery

Rebecca S. Beste, Esquire
Potter Anderson & Corroon LLP
1313 North Market Street
P.O. Box 951
Wilmington, DE 19899-0951

Re: Entech LLC v. Westmoreland Coal Company

Dear Rebecca:

Attached to this letter are nine (9) boxes of documents which represent Entech LLC's third document production pursuant to Defendant's First Request to Plaintiff Entech LLC for the Production of Document [sic] from Defendants Westmoreland Coal Company and Westmoreland Mining LLC. In the first two productions, Entech has produced nineteen (19) boxes of documents, bates stamped as ENT -- 0000001 through and including ENT -- 0030086. This production includes documents bates stamped ENT -- 0030087 through and including ENT -- 0050592.

YOUNG CONAWAY STARGATT & TAYLOR, LLP

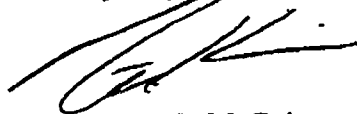
Rebecca S. Beste, Esquire

April 22, 2005

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Please feel free to call me should you have any questions in this regard.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Matthew B. McGuire', with a stylized, flowing script.

Matthew B. McGuire

MBM:mmg

Enclosures

cc: John G. Hutchinson, Esq. (w/o enclosures)
Elizabeth M. Zito, Esq. (w/o enclosures)
Rolf S. Woolner, Esq. (w/o enclosures)
John T. Dorsey, Esq. (w/o enclosures)
Christian D. Wright, Esq (w/o enclosures)